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2014

# Annual Report of the Municipal Officers of the Town of Winslow, Maine

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**ANNUAL REPORT**  
**of the**  
**MUNICIPAL OFFICERS**  
**of the**  
**TOWN OF WINSLOW, MAINE**

**For the Period July 1, 2013 - June 30, 2014**

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# DIRECTORY OF MUNICIPAL OFFICERS & ELECTED OFFICIALS

## TOWN COUNCIL

Name	Address	Telephone Number	District	Term Expires
Catherine M. Nadeau	23 Patterson Ave.	873-2025	1	12/31/14
Benjamin Twitchell	10 Robert St.	873-1901	2	12/31/15
Jerry Quirion	18 So. Garand St.	873-5342	3	12/31/14
Raymond Caron	19 Court St.	877-9620	4	12/31/15
Steve C. Russell	475 Garland Rd.	872-6533	5	12/31/14
Kenneth Fletcher	382 Garland Rd.	872-6760	At-Large	12/31/16
Gerald Saint Amand (C)	905 Clinton Ave.	873-6753	At-Large	12/31/16

## SCHOOL COMMITTEE

Joel S. Selwood	1185 Augusta Rd.	873-7794	1	12/31/14
John Ferry	6 Jim Street	873-5399	2	12/31/16
Ronald L. Whary	B2 Mar Val Terr.	872-7929	3	12/31/14
Nancy Aldrich	4 Victor Terrace	877-7733	4	12/31/16
Brad Grant	39 Smiley Ave.	873-4628	4	12/31/14
Daniel G. Berard Jr	908 China Road	877-7814	At-Large	12/31/14
Earl Coombs	17 Monica Ave.	873-3380	At-Large	12/31/16

## KENNEBEC WATER DISTRICT TRUSTEES

William Boucher	11 Bizier Street	649-5985	12/31/14
Karl Dornish	9 Warren Terrace	873-3616	12/31/16

## ELECTED LIBRARY TRUSTEES

Judy Ellis	Fl Mar Val Terrace	872-6757	12/31/15
Andrew Perry	13 Fuller Drive	872-2269	12/31/14
Karen Andrus	23 Whipple Street	872-8018	12/31/16
Brenda Veilleux	341 Benton Avenue	877-0693	12/31/14
Wanda Terp	396 Clinton Avenue	872-7325	12/31/16
Betty Perry	3 Smiley Avenue	872-5932	12/31/15

## ELECTED STATE OFFICIALS

U.S. Senator Dist. 1	Angus King	U.S. Congress Dist. 1	Chellie Pingree
U.S. Senator Dist. 2	Susan Collins		

## Maine House of Representatives & Maine State Senator

District 54	Representative Catherine Nadeau	23 Patterson Ave.	873-2025
District 25	Senator Colleen Lachowicz	Waterville	692-7143

## APPOINTED OFFICIALS

**Administrative Asst. & Comptroller**  
Jean Bouchard

**Animal Control Officer**  
Christopher Martinez

**Assessor**  
Judy Mathiau

**Building, Electrical & Plumbing Inspector**  
Frank Stankevitz

**Code Enforcement Officer & Dep. Welfare Director**  
Frank Stankevitz

**Deputy Tax Collector**  
Linda Gagne

**Emergency Management Director**  
David LaFountain

**Fire Chief**  
David LaFountain

**Office Clerks**  
Cindy McCann  
Michelle Fenlason

**Police Chief**  
Jeffrey Fenlason

**Public Works Director**  
Paul Fongemie

**Recreation Director**  
Vaughn Clark

**Superintendent of Schools**  
Eric Haley

**Sealer of Weights & Measures**  
Luke Goodblood

**Town Clerk & Registrar of Voters**  
Pamela Smiley

**Town Manager, Tax Collector Treasurer & Welfare Director**  
Michael W. Heavener

**Town Solicitor**  
William A. Lee

**Librarian**  
Pamela Bonney

## BOARDS AND COMMISSIONS

**Assessment Review Board**  
Cathy Bond  
G. Paul Falconer  
Richard Hughes  
Richard Hutchinson  
Leroy Stinneford

**Cemetery Trustees**  
Dennis Dacus  
Jason Fitch  
Keith Lemieux  
Don Plourde (alt.)

**Fair Hearing Board**  
Ben Twitchell  
Steve Russell  
Gerald Saint Amand

**Kennebec Regional Development Authority**  
Michael Byrne  
Howard Mette

**Kennebec Sanitary District Trustees**  
Peter Deane  
Robert Nadeau

**Kennebec Valley Council of Governments**  
Michael Heavener  
Ben Twitchell  
Catherine Nadeau

**Parks & Recreation Board**  
Judi-Ann Bouchard (C)  
John Ferry  
Steve Gagnon  
Laura Doughty  
Richard Hutchinson

**Personnel Appeals Board**  
Deb Lavoie  
Cathy Nadeau  
Roy Strahan

**Planning Board**  
Dominic Carter  
Michael Desrosiers  
W. Elery Keene  
James Veilleux  
Michael Parker (C)  
Milton Poulliot  
Andy Vear

**Safety Committee**  
Jeffrey Fenlason  
Hartley Fernald  
David LaFountain  
Donald Maheu  
Peter Nadeau

**Solid Waste Committee**  
Ernest Baker  
Michael Heavener  
Steven Russell

**Senior Citizen Association**

**Zoning Board of Appeals**  
Charles Kriegel  
Jerome Leclair  
Joseph Marcoux (C)  
Richard Hughes  
Susan Morissette  
Patricia Tobey

## TOWN COUNCIL REPORT



Front Row: Catherine Nadeau — Gerald Saint Amand, Chairman — Jerry Quirion  
Second Row: Ray Caron — Ben Twitchell — Ken Fletcher — Steve Russell



On December 8, 2014 Councilor Catherine Nadeau (center) was recognized for her 12 years of service as a Town Councilor. Town Council Chair Gerald Saint Amand (right) and Town Manager Michael Heavener (left) made the presentation

# Town Manager's Report

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During this Fiscal Year (*July 1, 2013 to June 30, 2014*) the town has remained financially healthy and we continue to have a sufficient unassigned fund balance (*surplus*) to help meet our financial obligations. The following are financial highlights for the close of the fiscal year: The assets of the Town of Winslow exceeded its liabilities by \$35,256,524 (net position). Of this amount, \$6,170,824 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's total net position decreased by \$420,053. This decrease is due in part to the budgeted use of the unassigned fund balance. The unassigned fund balance (*including School Department Operations*) for the general fund was \$3,495,799 or 18% of total general fund expenditures. For the past six (6) years the Town Council has continued to hold the town's tax rate at \$15.50, which is expected to remain the same in the coming 2015 fiscal year (*July 1, 2014 to June 30, 2015*).

The following are notable events that have occurred during the fiscal year:

**Agricultural Commission** — In May the Town formed an Agricultural Commission and the following individuals were appointed to the commission for no more than a three year term: Steve Russell, Sally Harwood, Kate Newkirk, Severn Towl and Elery Keene. The commission was charged with reviewing municipal policies, practices, and ordinances relating to agriculture, with a goal of ensuring that the town is friendly to agriculture while continuing to protect the health, safety and welfare of all residents.

**Excise Tax Exemption** — An ordinance was passed that exempts qualifying Winslow residents serving in the military from paying their vehicle excise tax. The state law authorizing this exemption took effect on January 1, 2012.

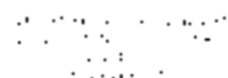
**Home Energy Program** — Fairfield, Waterville, Winslow and the Sustain Mid Maine Coalition have collectively received an \$80,000 grant from Efficiency Maine to deliver coordinated home energy retrofit education and outreach efforts to home owners in the three communities. These education efforts include, but are not limited to, educating homeowners about building science and home energy principles, home energy retrofit projects, and home energy retrofit incentives from Efficiency Maine. The primary goal of the program is to help homeowners save money by lowering their energy costs.

**Fort Halifax Park** — The Town was awarded a Land & Water Conservation Grant in the amount of \$95,000 to help fund \$193,320 park improvement project. A Town Fund Raising Committee is working to raise \$98,320 in donations to help complete the project. Please see the fundraising page towards the back of the annual report for more details.

In closing, I appreciate the support the town's employees and residents have given me. It has also been a pleasure working with a Town Council that gives thoughtful consideration to all of their decisions. The last few years have been especially challenging when developing the Town's budget because we have not yet fully recovered from the recession. Both the Town Council and the Town Staff have been instrumental in the Town's ability to navigate these challenging economic times.

Respectfully,

Michael W. Heavener



# United States Senate

WASHINGTON, DC 20510-1004



Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10<sup>th</sup> DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected - a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,

Susan M. Collins

United States Senator



OFFICE OF THE CLERK OF THE U.S. SENATE



# United States Senate

WASHINGTON, D.C. 20510

August 20, 2014

Town of Winslow  
114 Benson Avenue  
Winslow, Maine 04901

Dear Friends,

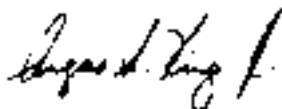
Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns - ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400

TTY: (207) 287-4469

## Catherine Nadeau

23 Patterson Avenue

Winslow, ME 04901

Phone: (207) 873-2025

[catherine.nadeau@legislature.maine.gov](mailto:catherine.nadeau@legislature.maine.gov)

Dear Friends:

Thank you for the opportunity to serve residents of Winslow once again in the House of Representatives during the 127<sup>th</sup> Legislature.

As legislators, we have important work to do on your behalf this session, including crafting a balanced budget that funds state government. We have a responsibility to protect important services while standing by our decades-old funding promise to towns and cities by defending municipal revenue sharing. As a former member of the Winslow Town Council, I know firsthand that cuts to municipal revenue sharing shift costs to local governments and increase the burden on property tax payers.

As we work on the issues important to the people of Maine, our highest priority must be growing the economy and strengthening our workforce for a more prosperous future. I am committed to working with my colleagues on both sides of the aisle to find solutions to the challenges we face as a state.

It continues to be an honor to serve as your representative. Please feel welcome to contact me if you have any questions or concerns related to our state government. I can be at 873-2025 and by e-mail at [catherine.nadeau@legislature.maine.gov](mailto:catherine.nadeau@legislature.maine.gov). You can also sign up for periodic e-mail updates on my work in Augusta by sending me an e-mail.

Kind regards,

Catherine M. Nadeau  
State Representative

*126th Legislature*  
***Senate of***  
***Maine***  
*Senate District 25*

*Senator Colleen M. Lachowicz*  
*3 State House Station*  
*Augusta ME 04333-0003*  
*(207) 287-1515*

To the people of Winslow:

I am honored to serve as your State Senator during the 126<sup>th</sup> Maine State Legislature.

This year, the Legislature made progress on a number of top Democratic priorities, such as restoring funding for municipal revenue sharing, passing a bipartisan budget to pay our bills, and investing in bond proposals to create jobs and jumpstart the economy, all while looking out for our most vulnerable citizens - our children and seniors.

Because of our work this session low and middle income families will qualify for more property tax relief, our school districts will receive better funding for early education initiatives, nursing home and hospice patients can now safely access physician recommended medical marijuana, and more children with autism spectrum disorder will get insurance coverage so they can receive the critical care and treatment they need.

As your voice in the Legislature, I will continue to advocate for government that serves Maine people well and meets the needs of our region. Only by putting politics aside and working together will we find responsible solutions for the people of Maine.

I hope you will consider me a liaison to help connect you with state agencies and ensure that your voice is heard in Augusta. I hold monthly office hours at Jorgensen's in Waterville and Vittles Restaurant in Pittsfield on the first Saturday of each month. You can always reach me via email at [SenColleen.Lachowicz@legislature.maine.gov](mailto:SenColleen.Lachowicz@legislature.maine.gov), and you can call me in Augusta at 287-1515, and if you would like to receive my electronic newsletter, please email me.

Please don't hesitate to contact me with your questions, concerns, and ideas.

I look forward to seeing you around our district!

Sincerely,



Senator Colleen Lachowicz – District 25

STATE OF MAINE  
OFFICE OF THE DISTRICT ATTORNEY  
PROSECUTORIAL DISTRICT IV

Maeghan Maloney  
District Attorney

Kennebec County Courthouse  
95 State Street  
Augusta, ME 04330

Somerset County Courthouse  
41 Court Street  
Skowhegan, ME 04976

January 1, 2014

Dear Friends,

It's been a whirlwind of a year! The District Attorney's Office has seen big changes but the quality of the work and commitment to justice has stayed as strong as ever.

While I respect and honor those who have served the District Attorney's Office in the past, I can not imagine a more dedicated and intelligent group of people than those with whom I have the pleasure to work. I encourage you to visit us in our offices in Augusta, Waterville, and Skowhegan. While I could write glowing pages about each person in the office, I want to at least be sure to introduce you to our new Deputy District Attorney, Fernand LaRoche. Fern is the former Chief of the Criminal Unit at the Office of the Attorney General. His wisdom, experience, and patience influence everything we do. We are all grateful for the opportunity to work with him!

The focus of the Office this year has been "Smart on Crime." We strive to turn around first time and low level offenders while putting the most dangerous criminals in jail for as long as possible. Here are some examples:

One of the first decisions I made was to allow the US Attorney's Office to prosecute pharmacy robberies. These robberies were at epidemic proportions in our counties and a tougher approach was clearly needed. Longer sentences are possible at the federal level than the state level. I am glad to see that the number of pharmacy robberies has plunged. When law enforcement works together the results are more successful.

After the jury trial conviction of Javier Olmo for Class A, Aggravated Drug Trafficking in oxycodone, the Office passionately sought the longest sentence possible, concluding that his extensive list of priors made rehabilitation unlikely. The judge agreed and sentenced him to 10 years in prison, none of it suspended.

In contrast, Christopher Knight had a long list of burglaries (most outside the statute of limitations) but had never before been convicted of a crime. After "the team" at the co-occurring disorders court ("CODC") concluded he was worth the risk of trying to rehabilitate, I agreed to a "good" sentence of county jail with a "bad" state prison sentence hanging over his head. In general, I'm not in favor of short state prison sentences as this time can teach people to be better criminals. If we can use an intensive alternative program like the CODC (which requires weekly meetings with Justice Mills, counseling, drug screening and employment or school attendance) to turn defendants into productive, law-abiding citizens, then we have been successful. Not to mention that, even with the intensity of the CODC, it is still less expensive for taxpayers than the cost of incarceration.

Speaking of alternative sentencing, the Veterans' Court in Kennebec County is thriving. It has grown to over twice the size it was back in January of 2013. I learned about veterans' courts when I was in the legislature, sponsoring a bill for our own veterans' court in Maine. Any of you who have watched the MPBN broadcast of A Matter of Duty, fully understands the impact this court has had on the lives of veterans. Being a part of this amazing program has shown me the true meaning of criminal justice.

Here are some alternative programs our office is pursuing with community partners: 1) a new alternative program for first time OUI's with a BAC of under 1.0 in Kennebec County; 2) a new alternative program for drug related crimes in Somerset County; 3) a new group focused on high lethality domestic violence cases in Somerset County; 4) a new use of Restorative Justice in sentencing when requested by victims; and 4) a continued support of the alternative sentencing program in Kennebec County for those serving less than 10 days in jail. I am indebted to numerous community partners for making all this possible for the people of Kennebec and Somerset counties.

We have taken a hard stance against domestic violence which has increased our success of victims appearing at trial in high lethality cases. At the same time, we are giving victims control over their lives in cases without a high lethality rating.

Our most serious and heartbreaking cases continue to be our child sexual assault cases. These always create a dilemma as it can be difficult for the child to testify in Court, but we want to pursue the longest prison sentence possible.

It is a privilege and an honor to work with you. Every day I am in awe of the hardworking people in our towns and cities, law enforcement, the Courts, local nonprofits, attorneys, and others working to bring justice to the people of Kennebec and Somerset counties.

Thank you,

*Maeghan*

# REPORT OF THE TOWN CLERK

I would like to submit my report covering the fiscal year period of July 1, 2013 to June 30, 2014.

## VITAL STATISTICS:

In-Town Births	0
In-Town Deaths	25
Marriage License Issued	38
Out-of-Town Births	10
Out-of-Town Deaths	55
Marriage Intentions Filed	45

## DOG LICENSES:

Spayed/Neutered Dogs	633
Male/Female Dogs	96
Boat Registrations	214
ATV Registrations	206
Snowmobile Registrations	272

## FISHING & HUNTING LICENSES:

Combination Hunting & Fishing	196
Fishing	285
Hunting	120
Junior Hunting	27
Servicemen	6
Archery	17
Archery/Fishing Combination	1
Duplicate Licenses	15
Superpack	0
Supersport	0
Bear Permits	4
Migratory Waterfowl	10
Atlantic Salmon	0
Cross Bow	1

Muzzle loading	30
Small Game	2
Over 70 Lifetime	14
Turkey Permits	7
Expanded Archery Licenses	17
1-Day Fishing	2
3-Day Fishing	3
7-Day Fishing	3
15-Day Fishing	2
Coyote Hunting	15
Out-Of-State Fishing	5
Out-Of-State Hunting	2
Apprentice Hunting	0

Special amusement permits, pawn shop and junkyard licenses were issued. Pole permits and oaths were processed. Elections were held on November 5, 2013 and June 10, 2014. We had an AOS Town Meeting on December 11, 2013.

Twelve regular meetings and two special meetings of the Town Council were prepared, recorded and attested by the Town Clerk, Town Council Secretary.

## FOR YOUR INFORMATION:

**DOGS**--All dogs age 6 months or older must be licensed by December 31 each year. In order for us to license your dog, we need **(1) rabies certificate** and **(2) neutered or spayed certificate**.

**CERTIFIED COPIES**--Certified copies of birth certificates, marriage licenses, or death certificates are available at a cost of \$15.00 (additional copies are \$6.00 each).

**MARRIAGE LICENSES**--Marriage licenses can be issued on the same day of filing of notice of intentions. NOTE: Persons previously married must present a certified copy (**with raised seal of issuing office**) of the death certificate (unless on file in Winslow) or of the record of divorce or Annulment decree. The license fee is \$40.00/couple.

**HUNTING LICENSES** --Hunters must show proof of previous license or hunter safety course. Courses are offered locally in the fall.

**OVER 70?**--You may obtain a lifetime Hunting and Fishing License.

Respectfully submitted,  
Pamela Smiley, Town Clerk

# ASSESSOR'S OFFICE

207-872-2776 Ext 5204

**Assessor Judy Mathiau, CMA**  
jmathiau~winslow-me.gov

**Clerical Assistant Robette Bouchard**  
rbouchard~winslow-me.gov

This year we had the good fortune of hiring **Bette** as the new clerical assistant to Assessing and Codes. She is a source of positive energy and is dedicated to assist the public and administer the day to day operations of our combined office. Welcome to the family Bette!

Last year, we implemented a town wide **Inventory Update** effective April 1, 2014. In the latter part of 2013, we sent a questionnaire to an estimated 3,000 home owners regarding their property. It was not so much a quest to reassess new construction and updates as it was to verify the existing information that we have on record. As a result of this mailing, we received at least 2,000 responses! Most were received as paper and some were on-site visits, but the response was forthcoming and we appreciate it.

A portion of the responses resulted in an increase of the assessment due to finished basements, upgrades, and other minor components. These components may have been there for quite some time and perhaps not picked up previously. Other properties saw a decrease, mostly through simple wear and tear and lack of maintenance. The remaining properties that did not respond will be reviewed in the spring of 2015.

**Summit Natural Gas** laid distribution pipe along Route 201 and under the Kennebec River to Waterville this past year. Several meetings were conducted between representatives of the company and local assessors in order to come to a fair assessment. The assessors concluded a methodology that was reasonable to apply and which provided a justifiable outcome.

## 2014 Property Tax Statistics

Total Taxable Real Estate                \$564,601,900

Total Taxable Personal Estate        \$ 37,554,500

Tax Rate    \$15.50

Tree Growth Parcels ..... 96

Farmland Parcels ..... 47

Blind Exemptions ..... 8

Veteran Exemptions ..... 361

Homestead Exemptions ..... 2191

Please visit the assessor's page on the town's web site for real estate assessment data, tax maps, applications, news and updates.

[www.winslow-me.gov](http://www.winslow-me.gov)

# PROPERTY TAX RELIEF

## EXEMPTIONS

The following exemptions are available at the municipal level. Applications are located in the assessor's office and are due on or before April 1st.

HOMESTEAD EXEMPTION - To qualify, homeowners must be able to declare the property as their principal residence for at least the 12 months preceding the date of the application. Once the application is filed, the exemption remains until the owner sells or changes their place of residence.

VETERAN EXEMPTION - Any veteran or the widow of, who served active duty during a federally recognized war period and, if discharged or retired under honorable conditions. The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

BLIND EXEMPTION — Applicant must provide written proof from a medical doctor or eye care professional that they are legally blind.

BETE — Certain businesses may qualify for an exemption on personal property tax for equipment first subject to tax on April 1, 2008. This is an annual application.

The following programs are offered at a State level and forms must be filed annually. More information can be viewed on line at <http://www.maine.gov/revenue/propertytax/propertytaxbenefits/propertytaxbenefits.htm>

BETR — Certain Businesses may qualify for reimbursement on personal property tax paid during the previous year. Taxpayers begin the application process by filing the form "801" with our office.

## CURRENT USE PROGRAMS

The following programs lower the value of the land assessment. Applications are available in the Assessor's office and are due on or before April 1st.

TREE GROWTH — Landowner must have at least 10 forested acres, a forest management plan and must certify that the parcel is harvested for commercial use.

FARM LAND — Landowner must have at least 5 acres within the parcel, of which they use the undeveloped area for agricultural purposes and can certify that they produced at least \$2,000 annually in gross income from the agricultural use. This may include the value of commodity such as hay bales.

OPEN SPACE — No minimum acreage requirement, but the land must be undeveloped and provide some level of public benefit.



## **Public Works Department Annual Report 2013-14**

As always, 2013-14 was a very busy year. We always plan more projects than we can get to. We did manage to complete some substantial ones. We reclaimed, ditched, and paved 0.7 mile of the Taylor Road, 0.4 mile on the Heywood Road, and ditched and paved 0.5 mile on the Garland Road.

On the sewer department side, we completed Phase 2 on Robert Street and Beck Street. We also installed a new pump station at the Town's industrial building at Johnny's Selected Seeds and Orion Rope. We upgraded the control panels at one of our Augusta Road pump stations. Time and road salt have taken their toll on these forty year old stations, so eventually most of these pump stations will need to be upgraded. As we upgrade these stations, we are adding remote alarm monitoring capabilities as well as electrical transfer switches. This will enable us to operate these stations with a generator in the event of prolonged power outages.

As we all well remember, this past winter was a tough one for everyone. A severe ice storm before Christmas and continued winter weather into spring made for an expensive winter season for the Public Works Department. The crew put in many hours of overtime and we used a large quantity of sand and salt. Without the financial aid we were expecting from FEMA for the ice storm, our department ended the year over budget.

The long winter and heavy sanding continued its toll into the spring. We started our spring cleanup almost a month later than usual and it lasted an extra month. This put us behind in our spring projects such as striping and cleaning catch basins. This in turn gave us a late start on our summer projects. It will be a year my crew will remember for quite some time. Hopefully, the coming winter season will be a bit milder.

We were fortunate in this past year to purchase a 2014 Western Star plow truck to replace our 2002 Volvo. We also replaced the snow blower attachment for our sidewalk tractor. Without the support of our Town Manager, Michael Heavener, and the members of the Town Council and the citizens of Winslow, we would not be able to upgrade our older equipment. Thank you for your support.

The past year saw a significant turnover in our employees. To date, we have hired 8 people to fill 4 positions. It is becoming increasingly difficult to find workers willing to tackle the rigors of public works employment. The work can often be physically demanding with heavy lifting, dirty conditions, and long hours. At this time, I would like to commend my employees who rise to the challenge every day to get the job done. Your efforts have not gone unnoticed and unappreciated. Lastly, as always, a big thank you to my foreman, Jean Pierre Faucher, and my administrative assistant, Paula Grenier, for helping this department roll smoothly. They handle the bulk of citizen's concerns on a daily basis. Again, thank you.

Respectfully Submitted by:

Paul F. Fongemie  
Public Works Director



# **Winslow Police Department FY 2013-2014 Annual Report**



## **Winslow Police Department**

### **MISSION STATEMENT**

As members of the Winslow Police Department our mission is to provide a professional community-oriented police service. We are committed to creating and maintaining an active community partnership and assisting citizens in identifying and solving problems to improve the quality of lives in our neighborhoods. We are dedicated to protecting life, property, and maintaining order while assuring fair and equal treatment to everyone.

The Winslow Police Department is a proactive police agency dedicated to excellence through quality customer service. We shall ensure quality customer service for everyone we serve by way of accountability and community involvement. We shall maintain a quality of professionalism for employees through training, development and education, with a constant emphasis on innovation and improvement.

### **Law Enforcement Oath of Honor**



ON MY HONOR,  
I WILL NEVER BETRAY  
MY BADGE,  
MY INTEGRITY  
MY CHARACTER, OR  
THE PUBLIC TRUST

I WILL ALWAYS HAVE THE COURAGE  
TO HOLD MYSELF AND OTHERS  
ACCOUNTABLE FOR OUR ACTIONS.

I WILL ALWAYS UPHOLD  
THE CONSTITUTION,  
MY COMMUNITY  
AND THE AGENCY I SERVE.



I am honored and humbled to present my first Winslow Police Department Annual Report to the great citizens of Winslow. Since being selected to lead this professional agency, we have been very busy. Law enforcement is an increasingly challenging area of government, but the men and women of the Winslow Police Department are ready for this challenge. I have only been the Chief of Police since May 2014, but I have discovered that every member of this agency is a TRUE PROFESSIONAL. They truly care about the safety and protection of our citizens and visitors.

For the first couple months, I conducted a review of the departments strengths and areas where we could improve on. Without a doubt, our greatest strength and asset are the individuals that come to work daily, and perform at such a high level of professionalism. Another key strength is the commitment and support from the Town Manager and Town Council. Without their individual and collective support, running the police department would be extremely difficult.

Along with finding some positive strengths, there were some deficiencies. The good news is they are ALL fixable, and the staff has been working tirelessly. Below are some of those deficiencies that have already been fixed just in the last 6-months.

- Review and implementation of updated operating guidelines to assist our staff in the ever changing profession of law enforcement.
- Preventative maintenance schedule for our fleet of police vehicles so to enable them to last longer.
- Increase communications with the citizens of Winslow utilizing FaceBook. In May we only had 650 “Likes”, and so far we have almost doubled the number of “Likes”. Two-way communication between the police and the public is essential to build good partnerships.
- Training our officers so they can serve the community better. They included supervisory courses, criminal investigations, crime scene processing and several patrol related schools. We plan to continue doing more training to improve our already outstanding department.

We are very proud of some of the new programs we have started, such as developing the first ever Citizens Police Academy, which will start in January 2015. This is not only an outstanding informational program for the community, but our officers will be able to interact with the public in a positive way. Along the same lines, we are now allowing citizens to do “Ride-Alongs” with our officers. This allows the public to see what we actually do during a patrol shift. Along with these new programs, we continue to participate in several other community partnerships; School Safety Events, DEA Drug Take Back, and other wonderful programs. Officers also participated the annual Law Enforcement Torch Run for Special Olympics.



During this past year, two of our newest officers attended and successfully graduated from 18-week Basic Law Enforcement Training Program. Officer Alex Jones graduated in June 2014 and Officer John Veilleux 2014 graduated in December. Both officers started their law enforcement career as Reserve Police Officers with the Winslow Police Department. Additionally, we were able to hire two outstanding new Reserves this year, Reserve Officer Dale Martin, and our newest member Reserve Officer Nathan Paradis.

*Officer  
John Veilleux*



*Officer  
Alex Jones*



To keep our streets and roads safe, once again the Winslow Police Department participated in the “Impaired Driving Enforcement Grant” funded by the Maine Bureau of Highway Safety. With \$10,000 awarded, officers were able to get 14 impaired drivers off of the roads, as well as 11 suspended operators and numerous other violations. Our goal is to ensure that while your family & friends are on the road, they are safe.

## **WINSLOW POLICE DEPARTMENT ROSTER**

### **FULL TIME STAFF**

Chief Shawn O’Leary  
Lt. Josh Veilleux  
Sergeant Haley Fleming  
Det. Sgt. Gina Henderson  
SRO Ron McGowen  
Ofc. Brandon Lund  
Ofc. Brad Hubert  
Ofc. Alex Jones  
Ofc. John Veilleux

### **RESERVE STAFF**

Ofc. Charles Theobald  
Ofc. Shawn Esler  
Ofc. Jeff Lord  
Ofc. Nick Raymond  
Ofc. Ben Loubier  
Ofc. Scott Christiansen  
Ofc. Dale Martin  
Ofc. Nate Paradis

### **SUPPORT STAFF**

Executive Administrative Assistant Heidi Stewart  
Chaplain Wayne Denny  
Animal Control Officer Chris Martinez

Law Enforcement is an increasingly challenging and complex area of government operations with annual increasing burdens on services. During FY13/14 we faced significant operational challenges and we have seen even more operational challenges during FY14/15. Calls for service requests continue to increase as society continues to struggle with many social issues, such as substance abuse, violent crimes associated with substance abuse, and domestic violence. Notable erosions in State services, ranging in mental health and substance abuse capacity to decreasing capacity in the Department of Corrections and even the court system continues to displace safety and service burdens to municipalities.

As Winslow is a neighbor to the City of Waterville, we continue to see an increase in calls for service that are similar and consistent with larger cities. In particular, offense reports, physical arrests, and motor vehicle crashes have increased. Over a four year period, we have seen a 12% increase for calls for service, 7% increase in offense reports, 30.5% increase in physical arrests and a 13.6% increase in motor vehicle crashes.



# WINSLOW FIRE DEPARTMENT

## DAVID P. LAFOUNTAIN, FIRE CHIEF

# ANNUAL REPORT - 2014

I hereby submit my annual report to our Town Manager, members of the Town Council, and the citizens of this great Town of Winslow, that I proudly serve. There has been no significant change in personnel for the Fire Department this year. The staffing level has remained unchanged, and we have been fortunate enough to retain a satisfactory number of emergency responders.

### **FIRE INCIDENTS:**

Last year, the Winslow Fire Department responded to 1,175 calls for service, an increase of 6 calls from last year. 57 of these calls were for fires, 18 of which were building fires. The majority of our calls for service were for Rescue and/or Emergency Medical Service Calls. The Rescue Unit responded to over 785 calls, 30 of those involving automobile accidents. 76 of our calls this year were providing mutual-aid assistance to surrounding communities.

### **FIRE CONVENTION:**

The Winslow Fire Department's Muster Team suffered their first defeat at the Maine State Federation of Fire Fighters Convention in Farmington. This is the first year they did not place. They will retool and try to reestablish eminence in Belfast. Our crew works very hard with fire training, and this state convention provides the opportunity to show off their skills in a fun way, with lively and spirited competition.

INCIDENT BREAKDOWN	#
Fires	39
Private Dwelling	14
Apartments	3
Public Assembly	1
Stores & Offices	2
Industry	1
Highway Vehicles	6
Other Vehicles	2
Non-Structure/Non-Vehicle	1
Brush/Wildland	1
Rubbish/Dumpsters	2
All Other Fires	6
Rescue / F.M.S.	785
False Alarms	65
Mutual-Aid Given	53
HazMat Responses	10
Other Hazardous	41
All Other Responses	181
Total For All Incidents	1,174

### **Career Members**

David P. LaFountain, Fire Chief  
 Dana L. Michaud, Deputy Fire Chief  
 Captain "Rocky" Gravel  
 Captain Kevin Fredette  
 Captain Karl Roy  
 Lieutenant John Lacombe  
 Lieutenant Scott Higgins  
 Firefighter Waylon Capp



## Call Firefighters

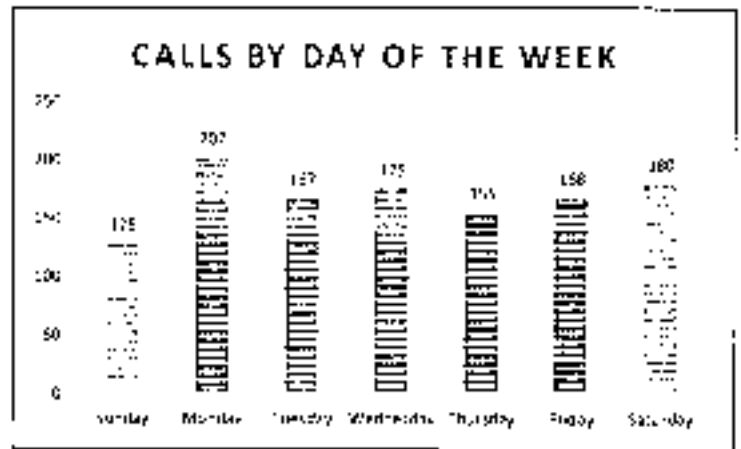
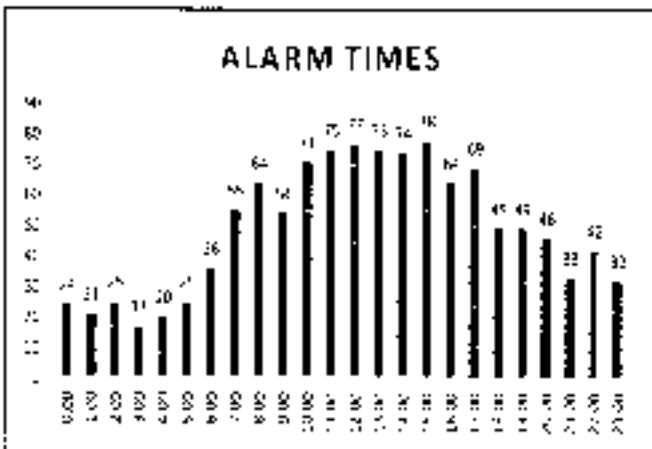
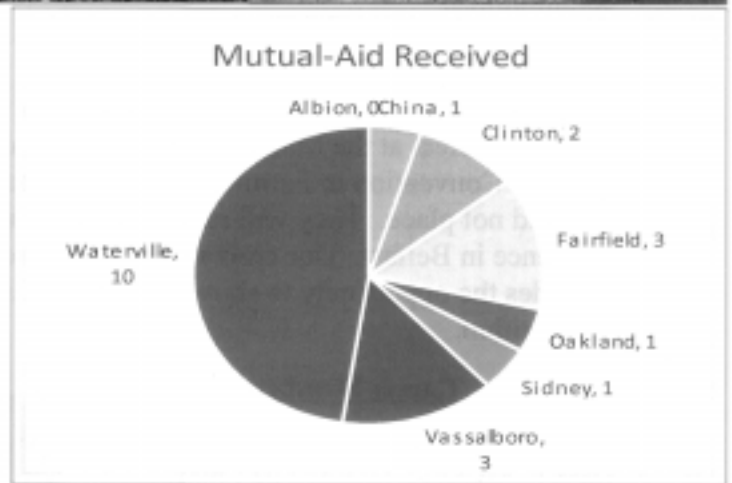
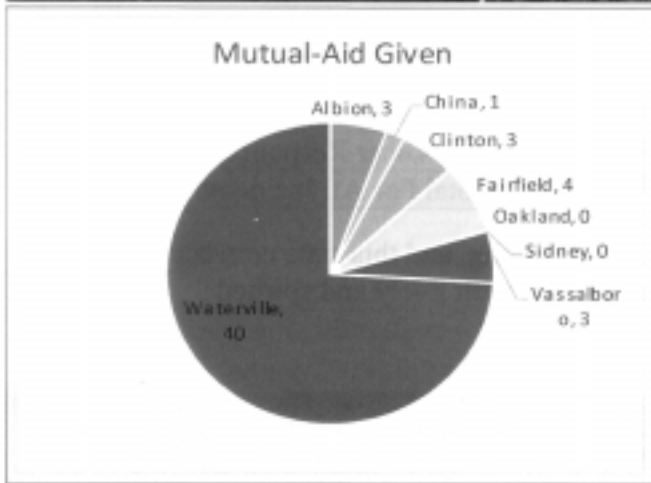
Capt. Charles Theobald, Sr.  
 Lt. Jeff West  
 Edson R. Small, Sr.  
 Scott Theobald  
 Adam Burgess  
 Erik Chamberlain  
 Tom Brown

Lt. Paul Begin  
 Lt. Jeff Reny  
 Chaplain Wayne Denny  
 Benjamin Loubier  
 Jonathan Beringer  
 Adam Corey

Lt. Troy Bouchard  
 Lt. Larry Desmond  
 Eric Rood  
 Garrett Couturier  
 George Scamman  
 Bobby Bellows

In closing, I would like to thank all of the department heads and their staff for their assistance, cooperative spirit, and continued support. I would also like to thank the officers and members of the Winslow Fire Department, and their families, for their personal sacrifices and allowing your husband, wife, father, mother, daughter or son to commit to serve the Town of Winslow.

David P. LaFountain, Fire Chief



# CODE ENFORCEMENT OFFICER REPORT

## 2013 2014

As many of you know, Frank Stankevitz retired in April, however before doing so, one afternoon while in Hannaford he seized an opportunity by asking if I would fill in for him part time, he did not say a thing about retirement until after I had agreed. Now, it looks like an introduction is in order. My name is Dabney Lewis, born, brought-up and retired from Boothbay Harbor and after a few years in the military, I became employed as Boothbay Harbor's Code Enforcement Officer. After searching a couple years, my wife and I built a retirement home in Oakland.

As in each town, the position of Code Enforcement Officer involves knowledge of land use laws as well as the building trends. Now that there is so much pressure put on the legal system to fix so many complaints, the requirement that a property owner (I do not like saying "be right") double check everything, each year there is the greater demand for Certificate of Occupancies (C of O) ensuring there is a second look at things. For the trades people (Builders Electricians and Plumbers,) inspections are confirmation they checked their work.

People usually look at the building codes as a nuisance and an added expense but we fail to realize building codes are the result of years of hindsight and that a code is a minimum standard.

A count of the permit activities for this year (July 1, 2013 though June 30, 2014) are as follows:

### PERMITS:

	Building	Plumbing	Subsurface Septic	Electrical	Others	Total
	107	29	16	53	2	207
Permit Fees:	\$17,898.00	\$3,650.00	\$3,230.00	\$3,880.50	\$200.00	
					Total Fees:	\$28,858.50
Est. Const. Cost +	\$5,130,285.50					



## General Assistance Department

The Town of Winslow offers a General Assistance Program to help those in need by issuing vouchers for food, rent, electricity, and personal supplies. Assistance is administered every Tuesday by appointment, unless there is an emergency. You can call (207) 872-2776 to set up an appointment, but make sure you bring along identification, receipts, billing statements and proof of income, so that eligibility can be determined in an accurate and timely manner. If you are deemed eligible, you will receive the assigned amount allowed in the ordinance and may be required to participate in our Workfare Program.

General Assistance has helped many people over the past calendar year and will continue to do so this calendar year.

State and Federal monies are available for fuel assistance through the KVCAP program. They can be reached at 873-2122 or 622-4761 and are located at 97 Water Street in Waterville, ME.

# Winslow Public Library Annual Report 2013-2014

## Vision/Mission Statement

We welcome and support all people in their enjoyment of reading and pursuit of lifelong learning.

Working together, we strive to provide equal access to information, ideas and knowledge through books, programs and other resources.

We believe in the freedom to read, to learn, to discover.

*Adopted by the Winslow Public Library Board of Trustees  
February 18, 2014*



Fiscal year 2013-2014 was a busy, productive year at Winslow Public Library. Regular programs included the Summer Reading Program, our weekly Tuesday morning story time, two adult book discussion groups that meet monthly, the weekly Knitting Group, and the monthly Scrabble Night. Special programs included author visits, children's performers, Affordable Care Act information sessions, the Winslow High School Annual Art Show, the Annual Waterville Area Artists Association Open Juried Art Show, and several individual artist's exhibits. Of special note was the April 18th~ book release celebration for author Daniel Tortora, whose new book *Fort Halifax, Winslow's Historic Outpost* had just been published.

Youth Services/Technology Librarian Samantha Cote joined our staff last December and has instituted many new programs for children and teens. She also offers drop-in technology help every Wednesday afternoon for answers to your questions about computers and mobile devices and schedules appointments for other times and days for more in-depth help.

Three members of the Winslow Public Library staff have achieved certification through the Maine State Library Voluntary Public Librarian Certification Program this year. Amy Goldstein, Library Assistant, was awarded a Basic Certificate. Samantha Cote, Youth Services and Technology Librarian, and Pam Bonney, Library Director, achieved Advanced Certificates. This certification program has been developed by the Maine State Library to meet the needs of Maine's library staff for ongoing training so they may provide dynamic professional library service. It is a three level voluntary certification program comprised of online courses, archived webinars, workshops and special institutes.

We continue to offer access to digital media through the Maine InfoNet Download Library. This resource is used heavily by our patrons for access to free e-books and audiobooks. In fact our circulation statistics for e-books and audiobooks have more than quadrupled in the past four years. There is a link to the Download Library on our web page and links to instructions for using it on the web page menu. We are happy to assist you in using this resource. Drop in, call us, or make an appointment for help.



Our patrons can access Ancestry.com free of charge at the library. One of the MARVEL Databases, this online resource provides easy access to a huge collection of genealogical resources. Not long ago one of our patrons was delighted to find a long-lost relative through Ancestry.com.

The library circulates some items that may surprise you. We have added two Amazon Kindle ebook readers to our collection that can be borrowed just like a print book in order to give patrons a chance to try out this new kind of reading experience. Maine children's author Cynthia Lord donated a beautiful American Girl doll, Caroline, to our library, which has been borrowed and taken home for a visit by many delighted Winslow children. We also lend two Kill A Watt energy detectors that can be used to perform a home energy audit.

The meeting rooms are used by many community organizations, including the Lions Club, a quilting group, an MS support group, a ham radio club, and the Sustain Mid Maine organization; our photocopy and fax services are appreciated by our patrons.

This past spring we had some much-needed drainage work done around the perimeter of the building.

Please check the Winslow Public Library's web site at <http://www.winslowme.gov/departments/library> for our calendar of events, a link to the library catalog, where you can reserve and renew books online, a link to the Download Library to borrow e-books and audiobooks, and links to other excellent resources such as the MARVEL Databases. You can also find us on Facebook.

We are open 51 hours per week, with the following schedule:

Monday, Tuesday, & Friday 9 am — 8 pm

Wednesday & Thursday 1-8 pm

Saturday 9am — 1 pm (except July 1 through Labor Day)

**Library Staff:**

Pamela Fesq Bonney, Library Director

Samantha Cote, Youth Services and Technology Librarian

Brenda Wilson, Circulation Librarian/Cataloger

Amy Goldstein, Library Technician (part-time)

Leone Labreck, Library Technician (part-time)

Respectfully yours, Pamela Fesq Bonney  
Library Director, Winslow Public Library



Fort Halifax Park  
Fundraising Committee  
Town of Winslow  
114 Benton Avenue  
Winslow, ME 04901  
207-872-2776 x 5210  
mheavener@winslow-me.gov

## **FORT HALIFAX**

*Oldest Blockhouse in the United States*



**We need your help! Please make a donation to support our effort to bring the Fort Halifax Park to life and to make the park a destination for people of all ages.**

The Town of Winslow was awarded a grant in the amount of \$95,000 to make improvements to the Fort Halifax Park. The Town now needs to raise \$98,320 to fund the Park Improvement project that will cost a little more than \$193,320 when completed.

**Please make a donation in an amount stipulated below:**

<b>Donor Level</b>	<b>Donation Amount</b>	<b>Notes</b>
General Winslow	\$5,000 +	Name engraved on 5 ft x 4 ft granite marker in the Park
Captain Lithgow	\$2,500 - \$4,999	“ “
Lieutenant Howard	\$1,000- \$2,499	“ “
Ensign Pattee	\$500- \$999	“ “
Sergeant Segar	\$200-\$199	Name engraved on 12 inch x 6 inch granite paver in the Park
Sentinel Shorey	\$100 - \$199	Name engraved on 8 inch x 6 inch concrete paver in the park
Timothy Paine Park Patron	\$20 - \$99	A thank you

*Make your check payable to the **Town of Winslow** and in the memo portion of the check write “**Ft. Halifax Project**”. Send your check to the address listed above and include how you would like your name to appear. Since a portion of your donation (less the cost for the engraving) is for a public purpose, then that portion is a **qualifying charitable tax deduction**.*

Do not miss this opportunity to become a part of the history of this very significant place in the history of our town and our country.

For more information contact Winslow Town Manager Michael Heavener at mheavener@winslow-me.gov or by calling 872-2776 x5210

## 2013 TAX LIENS

Arena, Peter A	\$ 1,975.61
Ayotte, Patrick & Sharon	\$ 1,166.60
Bard, Yvette M	\$ 979.59
Bickford, Clarence & Joan	\$ 411.94
Bickford, Clarence & Joan	\$ 1,929.64
Bickford, Dennis C	\$ 1,028.56
Bragg, Brenda	\$ 1,160.49
Brann, Jillian	\$ 613.86
Bullard, Wade O & Suzanne L R	\$ 1,741.86
Bussiere, Cynthia	\$ 3,629.98
Cochran, Dana J & Jane A	\$ 755.34
Cochran, David J	\$ 1,925.78
Cochran, Jeremy D & Cathy J	\$ 2,173.36
Crosby Dean N & Valerie M	\$ 2,780.77
Dacus, Dennis A & Alishia	\$ 1,316.52
Delaware, Gary V & Beverly A	\$ 1,148.28
Dubay, Robert	\$ 1,594.58
Dubois, Diane	\$ 2,431.90
Dubois, Diane	\$ 1,439.60
Eames, Frederick II	\$ 7,224.90
Fred G Black Properties LLC	\$ 3,154.69
Gallant Julie M	\$ 1,255.02
Gertrude Ministries	\$ 2,244.11
Giddings, Frances F	\$ 346.97
Gorneau, Donald A	\$ 1,755.03
GVLC LLC	\$ 2,158.49
Hall, John G	\$ 1,006.15
Hillery Jr, Charles S & Lorraine S	\$ 1,549.24
Joler, Denise M	\$ 1,843.46
Ker, Daniel B & Deborah	\$ 2,281.08
Kuehns, John & Kathy	\$ 2,546.94
Lachance, June P	\$ 974.00
Lemieux, Sheila M & Wayne J	\$ 544.73
Letourneau J Alfred & A Lorraine	\$ 1,492.77
Liberty, Lois	\$ 1,758.58
Loubier, David	\$ 1,711.96
Loubier, David B & Joyce D	\$ 1,679.79
Loubier, Ronald G	\$ 1,601.00
Loubier, Ronald G	\$ 60.80
Nadeau, Maureen L	\$ 570.44
Overlock, Charles & Neil & Trudy	\$ 89.74
Paradis, Jon A	\$ 1,601.72
Loubier, Ronald G	\$ 59.86
Matthews, Robin J	\$ 1,827.89
Mccaslin, Wayne & Robyn	\$ 1,691.85
Merrithew, James	\$ 104.17
Moen, Cathy A	\$ 744.73
Nadeau, Maureen L	\$ 564.47
Overlock, Charles & Neil & Trudy	\$ 83.25
Paradis, Jon A	\$ 1,631.56
Poulin, Jeanne M	\$ 1,560.82
Poulin, Jr. Leonard D	\$ 2,877.56
Poulin, Sheila	\$ 1,610.66
Poulliot, Kenny Sr	\$ 575.28
Powell, William J & Bonnie J	\$ 957.91
Proctor, Amanda S	\$ 3,711.98
Pyska, Jeffrey M	\$ 3,230.62

Reynolds, Stephen TJr	\$ 3,544.77
Rhoades, Glenna	\$ 171.74
Russell, Steven C & Bonnie E	\$ 2,525.47
Russell, Steven C & Bonnie E	\$ 102.59
Russell, Steven C & Julia	\$ 1,644.42
Sawin Capital LLC	\$ 1,552.78
Small, Shirley	\$ 192.62
St Peter, Sheila M	\$ 2,216.78
Stevens, Sheila	\$ 242.15
Sullivan, Jon M & Brenda L	\$ 1,544.75
Telmark Leasing Corp	\$ 646.02
Tudela, Darrell & Heidi	\$ 5,603.65
Veilleux, Roger J & Jane F	\$ 2,932.23
Vigue, Gregory V	\$ 507.75
Vigue, Meta M	\$ 1,970.48
Welch, Mark E & Sandra L	\$ 902.61
Wells, James W JR	\$ 544.73
Wells, James W JR	\$ 849.55
Wells, James W JR	\$ 1,930.60
Wells, James W JR	\$ 229.61
White, Cynthia A	\$ 1,631.56
Williams, Beth	\$ 2,332.12
Witham, Dennis M	\$ 2,158.91
TOTAL	\$ 126,566.37

## 2014 TAX LIENS

Allen, F Lee	\$ 1,040.25
Arena, Peter A	\$ 1,982.78
Arena, Peter A	\$ 4250.64
Arena, Realty II LLC	\$ 2,651.88
Avila, Antonio D	\$ 2,510.89
Ayotte, Patrick & Sharon	\$ 1,167.32
Bard, Yvette M	\$ 1,506.69
Beringer, Peteri & Amelia M	\$ 3,467.34
Bickford, Clarence F & Joan D	\$ 1,918.45
Bickford, Clarence & Joan	\$ 400.10
Bickford, Clarence & Joan	\$ 1,231.65
Bourgeois, Louis A & Kathleen	\$ 707.31
Bowden, Deborah	\$ 662.27
Bragg, Brenda	\$ 1,167.32
Brann, Jillian	\$ 620.46
Brown, Jonathan R & Amber L	\$ 1,834.80
Bullard, Wade O & Suzanne L R	\$ 1,736.70
Bussier, Cynthia	\$ 3,637.83
Campbell John A & Bridget H	\$ 2,782.16
Caruso, Anthony J	\$ 1,135.46
Cayouette, Scott A	\$ 695.80
Clark, Cecil & Elaine	\$ 1,078.85
Clement, Lorraine A	\$ 1,942.57
Cochran, Dana J & Jane A	\$ 761.99
Cochran, David J	\$ 1,932.93
Cochran, Jeremy D & Cathy J	\$ 2,180.62
Cote, Jonathan H	\$ 162.91
Crosby, Dean N & Valerie M	\$ 2,782.16
Dacus, Dennis A & Alisha	\$ 2,487.81
Davis, Robert P & Angela P	\$ 1,295.38
Delaware, Gary V & Beverly A	\$ 1,136.76

Donahue, Gertrude P	\$ 1,065.36	Miller, Heather	\$ 796.97
Dubay, Robert	\$ 1,601.58	Moody, Mark A	\$ 2,730.69
Dubois, Donald	\$ 1,434.31	Nadeau, Casey	\$ 527.16
Dubois, Donald	\$ 2,433.13	Nadeau, Maureen L	\$ 577.03
Fames, Frederick II	\$ 7,239.07	Overlock, Lindsay L	\$ 327.63
Eames, Frederick I & Hazel A	\$ 811.87	Overlock, Charles, Neil & Trudy	\$ 96.11
Federal Home Loan	\$ 1,299.05	Overlock Sr, Roger W	\$ 2,191.11
Fleming, Raymond Richard & Ken	\$ 1,955.45	Paddack Jr, William L	\$ 1,771.21
Fortin, John D	\$ 1,472.09	Papsis, Edward J Jr.	\$ 3,994.90
Fred G Black Properties LLC	\$ 4,226.51	Paradis, Jon A	\$ 1,638.57
Gabriel, Helen G	\$ 1,046.68	Penney, Roger F & Kay	\$ 926.05
Gallant, Julie M	\$ 12,555.79	Pomerleau, Joseph M	\$ 365.67
Gertrude Ministries	\$ 2,240.13	Poulin, Jeanne M	\$ 1,567.82
Giddings, Frances F	\$ 372.48	Poulin Jr, Leonard D	\$ 2,885.09
Gilley, Robert A	\$ 860.75	Poulin, Norman A	\$ 2,047.11
Girard, Peter L	\$ 660.67	Poulin, Sheila	\$ 1,617.67
Gorneau, Donald A	\$ 1,755.99	Poulliot, Kenny Sr	\$ 581.85
Greenlaw, Melvin J	\$ 2,205.36	Powell, William J & Bonnie J	\$ 1,328.16
GVLC LLC	\$ 3,156.92	Proctor, Amanda S	\$ 3,172.99
Hall, John G	\$ 1,012.90	Pyska, Jeffrey M	\$ 3,226.08
Hillelry Jr, Charles S & Lorraine S	\$ 1,550.12	Quilty, Christopher & Janet	\$ 249.79
Hines, Mary Elizabeth Winkin	\$ 816.67	Quirion, Daniel C & Kimberly F	\$ 1,054.73
Joler, Denise M	\$ 1,844.46	Quirion, Daniel C & Kimberly F	\$ 1,117.45
Jolicoeur, Joel D	\$ 3,147.27	Reynolds, Peter	\$ 839.20
Kennebec Mortgage	\$ 1,001.50	Reynolds, Stephen T Jr	\$ 3,552.59
Ker, Daniel B & Deborah	\$ 2,288.39	Rhoades, Glenna	\$ 178.14
Ker, Deborah	\$ 2,545.61	Rosa, Janice	\$ 1,865.37
Kerr, Ty C	\$ 1,987.60	Rose, Donna Cole	\$ 2,603.62
King Sr, Daniel I & Cynthia A	\$ 1,741.51	Russell, Maria & Kenneth	\$ 336.69
Kuehns, John & Kathy	\$ 2,577.89	Russell, Steven C & Bonnie F	\$ 2,534.47
Lachance, Daniel L	\$ 1,117.15	Russell, Steven C & Bonnie F	\$ 108.98
Lachance, June P	\$ 980.74	Russell, Steven C & Julia	\$ 1,651.45
Lane, Charlie	\$ 154.01	St Peter, Sheila M	\$ 2,224.05
Lavallee, Patrick F	\$ 3,507.56	Salem, Wilfred J & Lisa M	\$ 465.24
Lavallee, Patrick	\$ 1,965.10	Scandore, Nicholas L	\$ 388.76
Leblanc, Steve J	\$ 763.60	Soucy, Jason J	\$ 2,151.66
Lemieux, Benjamin F	\$ 564.16	Spaulding, Richard & Tanya	\$ 1,294.38
Lemieux, Keith & Karen	\$ 610.81	Stevens, Shelia	\$ 244.09
Lemieux, Keith & Karen	\$ 585.07	Sullivan, Jon M & Brenda L	\$ 213.52
Lemieux, Sheila M & Wayne J	\$ 551.29	Sullivan, Jon M & Brenda L	\$ 1,551.73
Letourneau, J Alfred & A Lorraine	\$ 1,994.04	Sylvain, William	\$ 2,351.08
Libby, Allison J	\$ 1,109.10	Sylvester, Ralph A	\$ 768.43
Liberty, Lois	\$ 1,765.64	Telmark Leasing Corp	\$ 652.62
Lizotte, Gale	\$ 1,429.49	Thompson, Richard C & Robin D	\$ 1,921.66
Loubier, David	\$ 1,718.99	Tudela, Darrell & Heidi	\$ 5,649.96
Loubier, David B & Joyce D	\$ 1,686.82	Veilleux, Roger J & Jane F	\$ 2,939.78
Loubier, Ronald G	\$ 1,616.06	Velez, Elizabeth B	\$ 608.50
Loubier, Ronald G	\$ 60.73	Vigue, Gregory V	\$ 514.29
Maheu, Todd J	\$ 206.65	Vigue, Meta M	\$ 2,068.02
Maniatakos, Roula	\$ 3,618.54	Voss, Keith W & Berth F	\$ 871.36
Manzo, James M	\$ 564.16	Wade, Dean L	\$ 512.69
Marcoux, Edward H	\$ 891.98	Welch, Mark F & Sandra L	\$ 897.10
Mason, Gail M	\$ 470.88	Welch, Mark F & Sandra L	\$ 972.69
Matthews Robin J	\$ 382.48	Wells, James W Jr	\$ 551.29
Mccaslin, Bruce L	\$ 2,080.39	Wells, James W Jr	\$ 556.12
Mccaslin, Donna F	\$ 1,200.44	Wells, James W Jr	\$ 1,937.75
Mccaslin, Wayne & Robyn	\$ 1,590.89	Wells, James W Jr	\$ 236.03
Merrill, Mark A & Mary A	\$ 2,259.72	White, Cynthia A	\$ 1,638.57
Miller Family Trust	\$ 480.28	Willette, Daniel L	\$ 274.68

Williams, Beth	\$ 2,439.56
Witham, Dennis M	\$ 2,166.14
Woodbury, Flizabeth	\$ 84.85
Wranosky, Robert Jr	\$ 158.60
Yocz, Daniel S	\$ 1,458.84
Yocz, Daniel S & rena	\$ 1,317.52
Yocz, rena	\$ 1,410.93
Yocz, rena	\$ 269.48
Yocz, Stanley/ Est Of	\$ 1,511.52

TOTAL 2014 \$ 251,439.80

## UNPAID PERSONAL PROPERTY TAXES

### 2010

Len Poulin Inc.	\$ 1,213.19
Ware Construction	\$ 1,065.63
Total 2010	\$ 2,278.82

### 2011

Len Poulin Inc.	\$ 1,312.85
Ware Construction	\$ 1,131.50
Total 2011	\$ 2,444.35

### 2012

Len Poulin Inc.	\$ 1,444.60
Papsis, Edward/Pony Express Petting Zoo	\$ 348.75
Pomerleau, Joseph	\$ 18.60
Proctor, Amanda	\$ 37.20
Soucy, Shanna	\$ 24.80
York, Robert	\$ 18.60
Total 2012	\$ 1,892.55

### 2013

Bailis, Theodore & Jennifer	\$ 522.35
Black, Fred/MSR Recycling	\$ 7,138.78
Great Northern Fudge/Annette Saucier	\$ 149.17
Jackson, Paul/Double K Auto	\$ 34.10
K & D Management	\$ 62.00
Poulin, Len/Poulin Excavation	\$ 1,749.95
Nunn, Dale & Linda	\$ 18.60

Papsis, Edward/Pony Express Petting Zoo	\$ 384.40
Pare, Alisha/Alishas Daycare	\$ 17.05
Pomerleau, Joseph	\$ 18.60
Proctor, Amanda	\$ 37.20
Soucy, Shanna	\$ 24.80
York, Robert	\$ 18.60
Total 2013	\$ 10,175.60

### 2014

Bailis, Theodore & Jennifer	\$ 165.85
Benedict, Laura/Red Barn Drive Thru	\$ 285.20
Bilodeau, Chris/Leo Marketing Partners	\$ 24.80
Bilodeau, Properties LLC	\$ 43.40
Black, Fred/MSR Recycling	\$ 6,379.80
Bloomer, Dan/Designer Craftsman	\$ 161.96
Cantrell Seafood	\$ 104.73
Carver, Lenwod/Boards Under My Feet	\$ 117.02
Choate, Lynne/Maine all occasion& bridal	\$ 31.00
Desrosiers, Nancy/All Strung Out	\$ 23.25
Fitch, Jason/J & L Tree	\$ 23.25
Fitch, Jason / Aladdins Trophy	\$ 100.75
Giroux, Kim/Kimz Kutz & Tanning	\$ 100.75
Jackson, Paul/Double K Auto	\$ 144.15
Jolecouer, Joel/Central Main Promotions	\$ 69.75
Leary, Richard & Deborah	\$ 24.80
Leclair, Tracy/Bay Street Redemption	\$ 86.80
Len Poulin Inc.	\$ 1,928.20
Martin, Stephen/ SB Martin LLC	\$ 930.00
Mccaslin, Tina/Bishop Crown Co.	\$ 30.98
Nunn, Dale & Linda	\$ 18.60
Papsis, Edward/Pony Express Petting Zoo	\$ 137.95
Penney, Roger & Kay/R & K Auto	\$ 18.60
Pomerleau, Joseph	\$ 18.60
Pottle, Dan/Digital Dans PC	\$ 10.85
Proshine LLC	\$ 23.25
Sansouci, Wayne/Mts. Of Maintenance	\$ 93.49
Soucy, Shanna	\$ 24.80
Theobald, Charles/Maynards Chocolates	\$ 159.65
Winslow, Jennifer/Jennifers Edibles	\$ 54.25
Winslow Pharmacy / John Savage	\$ 727.20
York, Robert	\$ 18.60
Totals 2014	\$ 12,082.28

## 2011 SEWER LIENS

Carpenter, Sharon	\$	435.31
Carreau, Kimberly	\$	180.89
Cray, Glenn	\$	78.11
Crayton, David	\$	572.82
Dubay, Robert	\$	354.94
Gallant, Julie	\$	288.32
Gordon, Nathaniel Est. of	\$	152.37
Gorneau, Donald	\$	445.02
Grenier, Chad	\$	535.68
Harville, Thomas	\$	827.59
Joler, Denise	\$	399.65
Langley, Darlene	\$	647.40
Murray, Patricia	\$	419.54
Pelletier, Roland	\$	556.74
Pomerleau, Joseph	\$	21.28
Sheridan, Thomas	\$	515.95
Turmelle, Justine	\$	570.19
Veilleux, Roger	\$	427.44
<b>TOTAL</b>	\$	<b>7,429.24</b>

## 2012 SEWER LIENS

Allen, F Lee	\$	241.44
Auger, Mark	\$	393.16
Ayotte, Patrick	\$	439.42
Brown, Jonathan	\$	536.70
Carey, Jay	\$	502.72
Carey, Monica	\$	187.17
Carreau, Kimberly	\$	287.99
Cray, Glenn	\$	537.66
Cray, Nicole	\$	770.90

Crayton, David	\$	536.76
Delaware, Beverly	\$	296.42
Dodge, Steve	\$	169.73
Dubay, Robert	\$	215.04
Ellis, Corey	\$	105.27
Ferran, Nicole	\$	382.53
Fitch, Jason	\$	60.74
Gallant Julie	\$	385.67
Gilman, Matthew	\$	287.01
Gordon, Yvonne	\$	407.86
Grenier, Chad	\$	397.16
Harville, Thomas	\$	882.14
Joler, Denise	\$	637.52
Jones, Marcia	\$	698.45
Langley, Darlene	\$	743.04
Lapierre, Allison	\$	650.58
Larsen, Sheri	\$	232.61
Leclair, Amy	\$	88.13
McDougall, Scott	\$	156.15
Mclean, David	\$	654.60
Murray, Patricia	\$	417.74
O'Connor, Kevin	\$	806.79
Przytulsky, James	\$	210.88
Sheridan, Thomas	\$	629.09
Soule, David	\$	518.44
Spaulding, Charlie	\$	242.53
St. Peter, Sheila	\$	309.83
Turmelle, Justine	\$	883.71
Veilleux, Roger	\$	454.10
Vigue, Randy	\$	31.20
Violette, Kathy	\$	296.25
Violette, Tabitha	\$	255.52
Williams, Shirley	\$	361.34
Witham, Greg	\$	230.70
<b>TOTAL</b>	\$	<b>17,532.69</b>

# BASIC FINANCIAL STATEMENTS

Statement 1

## TOWN OF WINSLOW, MAINE Statement of Net Position June 30, 2014

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 6,177,260
Receivables:	
Intergovernmental	210,838
Taxes receivable - prior years	20,134
Taxes receivable - current year	626,897
Tax liens	210,274
Tax acquired property	146,363
Sewer and liens	249,097
Accounts (net of allowance of \$40,500)	159,740
Prepaid expenses	139,359
Inventories	28,746
Capital assets, not being depreciated	1,417,504
Capital assets, net of accumulated depreciation	34,769,618
<b>Total assets</b>	<b>44,155,830</b>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	23,965
Accrued payroll	954,635
Accrued interest	59,924
Taxes collected in advance	46,977
Compensated absences payable	317,526
Noncurrent liabilities:	
Due within one year	1,095,584
Due in more than one year	6,400,695
<b>Total liabilities</b>	<b>8,899,306</b>
<b>NET POSITION</b>	
Net investment in capital assets	28,739,058
Restricted for:	
Grants and other purposes	343,208
Nonexpendable trust principal	3,434
Unrestricted	6,170,824
<b>Total net position</b>	<b>\$ 35,256,524</b>

See accompanying notes to basic financial statements.

TOWN OF WINSLOW, MAINE  
Statement of Activities  
For the year ended June 30, 2014

For the year ended June 30, 2024

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government
					Governmental activities
Primary government:					
Governmental activities:					
General government	\$ 1,283,226	4,023	148,252	-	(1,130,951)
Protection	1,346,988	1,972	12,483	-	(1,332,533)
Public works	2,811,488	807,571	137,708	-	(1,866,209)
Recreation	154,189	-	2,575	-	(151,614)
County tax	580,408	-	-	-	(580,408)
Other	1,010,999	-	2,501	-	(1,008,498)
Education	14,471,508	1,158,384	7,518,857	-	(5,794,267)
On-behalf payment - Maine PERS	986,956	-	986,956	-	-
School lunch	518,971	170,153	308,803	-	(19,013)
Interest on debt	53,628	411,006	-	-	357,378
Capital maintenance expenses	145,405	-	3,246	-	(142,159)
Total governmental activities	29,373,766	2,553,114	9,122,981	-	(11,698,274)
General revenues:					
Property taxes, levied for general purposes					9,160,818
Motor vehicle excise taxes					1,267,401
Licenses and permits					67,001
Cable television franchise					69,063
Grants and contributions not restricted to specific programs:					
Homestead exemption					174,416
Other State aid					43,004
State Revenue Sharing					407,791
Unrestricted investment earnings					30,397
Miscellaneous revenues					67,130
Total general revenues					11,278,221
Change in net position					(420,053)
Net position - beginning					35,676,577
Net position - ending					\$ 35,256,524

See accompanying notes to basic financial statements.



TOWN OF WINNSLOW, MAINE  
Balance Sheet  
Governmental Funds  
June 30, 2014

	General	School Department Operations	Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 5,825,304	348,137		3,810	6,177,251
Receivables:					
Taxes receivable - prior years	20,134				20,134
Taxes receivable - current year	626,897	-	-	-	626,897
Tax liens	210,274	-	-	-	210,274
Sewer and lens	249,097				249,097
Accounts (net of allowance of \$40,500)	217,314	22,427	-	-	239,741
Due from other governments	52,054			158,724	210,838
Interfund loans receivable	-	15,508	769,168	200,884	985,560
Tax acquired property	146,363		-		146,363
Prepaid expenditures	-	139,359	-	-	139,359
Inventory	9,894	-	-	18,852	28,746
<b>Total assets</b>	<b>\$ 7,277,330</b>	<b>526,431</b>	<b>769,168</b>	<b>382,339</b>	<b>8,955,268</b>
<b>LIABILITIES</b>					
Accounts payable	400	-	-		400
Accrued payroll	107,292	847,343			954,635
Interfund loans payable	790,385	-	-	296,175	1,086,560
Due to other governments	23,565				23,565
Taxes collected in advance	46,927	-	-	-	46,927
<b>Total liabilities</b>	<b>968,619</b>	<b>847,343</b>	<b>-</b>	<b>296,175</b>	<b>2,012,137</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	680,000	-	-		680,000
<b>Total deferred inflows of resources</b>	<b>680,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>680,000</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventory	9,894	-	-	18,852	28,746
Principal	-			3,434	3,434
Restricted:					
Grants and other purposes				342,747	342,747
Permanent funds	-	-	-	461	461
Committed:					
Sick leave payout	13,287	-	-	-	13,287
Capital improvements	-	-	769,168	-	769,168
Assigned	1,788,656				1,788,656
Unassigned	3,816,874	(320,912)	-	(149,330)	3,346,632
<b>Total fund balances (deficits)</b>	<b>5,628,711</b>	<b>(320,912)</b>	<b>769,168</b>	<b>186,164</b>	<b>6,263,131</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 7,277,330</b>	<b>526,431</b>	<b>769,168</b>	<b>382,339</b>	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds					16,187,137
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds					680,000
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:					
Accrued liabilities					(377,450)
Capital leases payable					(595,710)
Bonds and notes payable					(6,900,589)
<b>Net position of governmental activities</b>					<b>\$ 35,254,524</b>

**TOWN OF WINSLOW, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2014**

	General	School Department Operations	Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 10,421,419	-	-	-	10,421,419
Licenses and permits	67,001	-	-	-	67,001
Intergovernmental	763,241	7,526,713	-	1,349,639	9,739,593
Charges for services	773,468	869,833	-	344,065	1,987,366
Investment income	30,396	-	-	1	30,397
Other	584,051	114,641	3,246	-	701,938
<b>Total revenues</b>	<b>12,639,576</b>	<b>8,611,187</b>	<b>3,246</b>	<b>1,693,704</b>	<b>12,947,713</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	776,874	-	-	316,381	1,093,255
Protection	1,214,523	-	-	13,178	1,227,701
Public works	1,942,639	-	-	-	1,942,639
Recreation	113,570	-	-	-	113,570
County tax	590,408	-	-	-	590,408
Other	1,008,935	-	-	-	1,008,935
Education	-	12,915,920	-	985,621	13,901,541
On-behalf payment - Maine PERS	-	986,956	-	-	986,956
School lunch	-	-	-	518,971	518,971
Debt service	653,752	581,695	-	-	1,235,447
Capital outlay	-	-	1,246,561	-	1,246,561
<b>Total expenditures</b>	<b>6,300,701</b>	<b>14,484,571</b>	<b>1,246,561</b>	<b>1,834,153</b>	<b>23,865,986</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>6,338,875</b>	<b>(5,873,384)</b>	<b>(1,243,315)</b>	<b>(140,449)</b>	<b>(918,273)</b>
<b>Other financing sources (uses):</b>					
Proceeds from issuance of refunding bonds	1,200,000	-	-	-	1,200,000
Premium on issuance of debt	31,920	-	-	-	31,920
Payments on refunded debt	(1,200,000)	-	-	-	(1,200,000)
Transfers in	-	6,042,983	781,200	167,713	6,991,896
Transfers out	(6,991,896)	-	-	-	(6,991,896)
<b>Total other financing sources (uses)</b>	<b>(6,959,976)</b>	<b>6,042,983</b>	<b>781,200</b>	<b>167,713</b>	<b>31,920</b>
<b>Net change in fund balances</b>	<b>(621,101)</b>	<b>169,599</b>	<b>(462,115)</b>	<b>27,264</b>	<b>(886,353)</b>
<b>Fund balances (deficits), beginning of year</b>	<b>6,249,812</b>	<b>(490,511)</b>	<b>1,231,283</b>	<b>158,900</b>	<b>7,149,484</b>
<b>Fund balances (deficits), end of year</b>	<b>\$ 5,628,711</b>	<b>(320,912)</b>	<b>769,168</b>	<b>186,164</b>	<b>6,263,131</b>

*See accompanying notes to basic financial statements.*

**TOWN OF WINSLOW, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2014**

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Net change in fund balances - total governmental funds (from Statement 4)	\$	(886,353)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation expense (\$1,730,876) and loss on disposal of assets (\$39,654) exceeded capital outlays (\$1,101,156) in the current period.

(669,374)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

6,000

Change in accruals recorded on the statement of net position but not on the governmental fund - balance sheet. This is the change in accrued compensated absences and accrued interest.

5,721

Bond, note, and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond, note, and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceed proceeds:

Bond proceeds		(1,200,000)
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Principal payments on debt		2,323,953
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Change in net position of governmental activities (see Statement 2)	\$	(420,053)
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*See accompanying notes to basic financial statements.*

**TOWN OF WINDSLOW, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the year ended June 30, 2024**

	Town General Fund				School Department Operations			
	Budgeted amounts		Actual	Variance with final budget positive (negative)	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final			Original	Final		
<b>Revenues:</b>								
Fees	\$	10,477,526	10,247,226	20,421,419				
Licenses and permits		58,500	58,500	67,000				
Intergovernmental		735,428	739,428	763,241	6,584,033	6,584,633	5,639,757	25,124
Charges for services		799,634	799,634	773,408	815,248	815,248	889,833	54,585
Investment earnings		42,000	42,000	30,306				
Other revenues		514,600	514,600	284,251	53,000	53,000	114,641	61,641
<b>Total revenues</b>		12,401,688	12,401,688	12,679,576	7,452,881	7,452,881	7,624,271	171,390
<b>Expenditures:</b>								
<b>Current:</b>								
General government								
Protection		485,006	499,786	776,874				
Public works		1,173,833	1,195,833	1,270,533				
Recreation		1,534,100	1,512,151	1,542,639				
County tax		124,806	129,896	113,570				
Other		250,602	990,608	540,428				
Education		1,377,917	1,135,171	1,005,141				
Debt service		634,017	634,417	653,752	13,013,998	13,013,998	12,936,180	57,818
<b>Total expenditures</b>		6,475,822	5,475,822	6,300,907	581,860	581,860	581,699	170
Fees (deficiency of revenues over fund) expenditures					13,595,853	13,595,853	13,497,875	57,998
Other financing sources (uses):								
Transfers from other funds								
Transfers to other funds		16,091,806	(5,491,896)	16,591,890	6,142,982	6,142,982	6,041,980	(59,999)
Amortization expense of debt				31,920				
Utilization of prior year surplus		1,666,030	1,046,030					
<b>Total other financing sources (uses)</b>		15,925,806	(5,925,866)	16,157,975				
<b>Net change in fund balance - budgetary basis</b>				1621,307			165,339	169,339
<b>Reconciliation to GAAP basis:</b>								
Change in assigned balances				226				
Change in summer teacher payroll accrual							260	
<b>Net change in fund balance - GAAP basis</b>				1621,101			165,395	
<b>Fund balances (deficit), beginning of year</b>				6,209,812			1450,511	
<b>Fund balances (deficit), end of year</b>	\$			5,628,711			1320,912	

See accompanying notes to basic financial statements

**TOWN OF WINSLOW, MAINE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2014**

	Private-purpose Trust Fund (Scholarships)	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 57,983	452,890
Investments	37,677	6,257
<b>Total assets</b>	<b>95,658</b>	<b>459,147</b>
<b>LIABILITIES</b>		
Agency funds payable		459,147
<b>Total liabilities</b>	<b>-</b>	<b>459,147</b>
<b>NET POSITION</b>		
Held in trust	\$ 95,658	-

*See accompanying notes to basic financial statements.*

## Statement 8

**TOWN OF WINSLOW, MAINE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2014**

	Private-purpose Trust Fund (Scholarships)
<b>Additions:</b>	
Investment income	\$ 954
Realized/unrealized gains	2,985
Donations	5,107
<b>Total additions</b>	<b>9,046</b>
<b>Deductions:</b>	
Other miscellaneous	3,259
<b>Total deductions</b>	<b>3,259</b>
<b>Change in net position</b>	<b>5,787</b>
<b>Net position, beginning of year</b>	<b>89,871</b>
<b>Net position, end of year</b>	<b>\$ 95,658</b>

*See accompanying notes to basic financial statements.*